



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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May 19, 2014

TO: Supervisor Don Knabe, Chairman
Supervisor Gloria Molina
Supervisor Mark Ridley-Thomas
Supervisor Zev Yaroslavsky
Supervisor Michael D. Antonovich

FROM: John Naimo
Acting Auditor-Controller

A handwritten signature in black ink, reading "John Naimo", is written over the printed name and title.

SUBJECT: **CAMBODIAN ASSOCIATION OF AMERICA – A DEPARTMENT OF
PUBLIC SOCIAL SERVICES DOMESTIC VIOLENCE SUPPORT
SERVICES PROGRAM PROVIDER – CONTRACT COMPLIANCE
REVIEW**

We completed a program and fiscal review of Cambodian Association of America (CAA or Agency), which covered a sample of transactions from July 2012 through December 2013. The Department of Public Social Services (DPSS) contracts with CAA, a non-profit organization, to provide Domestic Violence Supportive Services (DVSS) Program services to eligible victims of domestic violence. DVSS Program services include performing assessments, facilitating shelter assistance, and providing legal assistance to the victims.

The purpose of our review was to determine whether CAA appropriately accounted for and spent DVSS Program funds to provide the services outlined in their County contract. We also evaluated the adequacy of the Agency's accounting records, internal controls, and compliance with their contract and other applicable guidelines.

DPSS paid the Agency approximately \$130,000 from July 2012 through December 2013. The County's current contract with CAA is fee-for-service and requires the Agency to return or reinvest any unspent revenue. CAA provides services to residents of the Fourth Supervisorial District.

Results of Review

CAA provided services to eligible participants, recorded and deposited DPSS payments timely, and Agency staff had the required qualifications. In addition, the Agency prepared its Cost Allocation Plan (Plan) in compliance with their County contract, and used the Plan to allocate shared costs appropriately.

Details of our review are attached.

Review of Report

We discussed our report with CAA and DPSS in April 2014. CAA is not required to submit a response to this report, because there are no findings or recommendations.

We thank CAA management and staff for their cooperation and assistance during our review. Please call me if you have any questions, or your staff may contact Don Chadwick at (213) 253-0301.

JN:AB:DC:AA:pn

Attachment

c: William T Fujioka, Chief Executive Officer
Sheryl L. Spiller, Director, DPSS
Pinthuy Tim, Board Chair, CAA
Kimthai R. Kuoch, Executive Director, CAA
Public Information Office
Audit Committee

**CAMBODIAN ASSOCIATION OF AMERICA
DOMESTIC VIOLENCE SUPPORTIVE SERVICES PROGRAM
CONTRACT COMPLIANCE REVIEW
JULY 2012 THROUGH DECEMBER 2013**

ELIGIBILITY

Objective

Determine whether Cambodian Association of America (CAA or Agency) provided services to individuals who met the Domestic Violence Supportive Services (DVSS) Program eligibility requirements.

Verification

We reviewed the case files for ten (37%) of the 27 participants who received services during October 2013 for documentation to confirm their eligibility for DVSS Program services.

Results

CAA had documentation to support all ten participants' eligibility for DVSS Program services.

Recommendation

None.

PROGRAM SERVICES

Objective

Determine whether CAA provided the services required by their County contract and DVSS Program guidelines, and whether Program participants received the billed services.

Verification

We visited one (50%) of the two CAA service sites, and reviewed the case files for ten (37%) of the 27 participants who received services during October 2013.

Results

CAA provided services in accordance with their County contract.

Recommendation

None.

STAFFING QUALIFICATIONS

Objective

Determine whether CAA's staff had the qualifications required by their County contract.

Verification

We reviewed the personnel files for the two CAA employees who worked on the DVSS Program.

Results

CAA's staff had the qualifications required by their County contract.

Recommendation

None.

CASH/REVENUE

Objective

Determine whether CAA properly recorded revenue in their financial records, deposited cash receipts into their bank account timely, and that bank account reconciliations were reviewed and approved by Agency management.

Verification

We interviewed CAA's management, and reviewed their financial records and December 2013 bank reconciliations.

Results

CAA properly recorded revenue in their financial records, deposited Department of Public Social Services (DPSS) payments into their bank account timely, and Agency management reviewed and approved monthly bank reconciliations.

Recommendation

None.

EXPENDITURES**Objective**

Determine whether expenditures charged to the DVSS Program were allowable under their County contract, properly documented, and accurately billed.

Verification

We interviewed CAA's personnel, and reviewed financial records for ten non-payroll expenditures, totaling \$1,853, that the Agency charged to the DVSS Program from July 2013 through December 2013.

Results

CAA's expenditures were allowable, properly documented, and accurately billed.

Recommendation

None.

PAYROLL AND PERSONNEL**Objective**

Determine whether CAA charged payroll costs to the DVSS Program appropriately, and maintained personnel files as required.

Verification

We traced the payroll costs for two employees, totaling \$4,407, for November 2013 to the Agency's payroll records and time reports. We also interviewed staff, and reviewed personnel files for two CAA DVSS Program staff.

Results

CAA appropriately charged payroll costs to the DVSS Program, and maintained personnel files as required.

Recommendation

None.

COST ALLOCATION PLAN**Objective**

Determine whether CAA prepared their Cost Allocation Plan (Plan) in compliance with their County contract, and used the Plan to allocate shared costs appropriately.

Verification

We reviewed CAA's Plan, and a sample of expenditures from July 2013 through December 2013.

Results

CAA prepared their Plan in compliance with their County contract, and the Agency allocated their shared costs appropriately.

Recommendation

None.

CLOSE-OUT REVIEW**Objective**

Determine whether CAA had any unspent revenue for the DVSS Program for Fiscal Year (FY) 2012-13.

Verification

We traced the total revenues and expenditures from CAA's FY 2012-13 close-out reports to the Agency's accounting records, and to DPSS' payment records.

Results

CAA did not have any unspent revenue during FY 2012-13.

Recommendation

None.